

EXHIBIT A

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BAKER BOTTS LLP

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December 18, 2020

088654.0101

BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Internal Revenue Service
ATTN: E&G
Mail Stop 824G
7940 Kentucky Drive
Florence, KY 41042-2915

John W. Porter
TEL +1 713.229.1597
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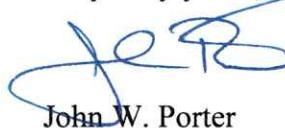
Re: Estate of Ronald P. Stanton (xxx-xx-■■■■57)
Form 706, United States Estate (and Generation Skipping Transfer) Tax Return
Date of Death: September 26, 2016

Dear Internal Revenue Service:

Our firm has been engaged as co-counsel for the Co-Executors of the Estate of Ronald P. Stanton, Deceased (the "Estate"), as reflected by the enclosed Form 2848, Power of Attorney and Declaration of Representative. On behalf of the Estate, we hereby file the enclosed original Form 843, Claim for Refund and Request for Abatement, along with an original Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, and request that you please place your file stamp on and return the extra copy of each form that also is enclosed with this letter. We have included a self-addressed, stamped return envelope for your convenience.

If you have any questions about this filing or any other matter, please do not hesitate to call me at 713.229.1597 or email me at john.porter@bakerbotts.com. Thank you for your attention to this matter.

Very truly yours,


John W. Porter

INTERNAL REVENUE SERVICE
RECEIVED

DEC 30 2020

CAMPUS SUPPORT
FLORENCE, KY
MAIL UNIT #42

Enclosures

cc: Mr. Fred M. Lowenfels, Esq.
Mr. Edward G. Weiner
Mr. Michel Dietlin
Ms. Susan C. Frunzi, Esq.
Mr. Jon Lobb (*firm*)
Mr. Benjamin A. Cohen-Kurzrock (*firm*)

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Reference Information

John W. Porter 00271
 088654.0101
 Estate of Ronald P. Stanton

PS Form 3800, Facsimile, July 2015

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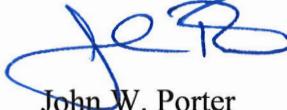
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Very truly yours,



John W. Porter

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Mr. Jon Lobb (*firm*)
Mr. Benjamin A. Cohen-Kurzrock (*firm*)

Form **843**
(Rev. August 2011)

(Rev. August 2011)
Department of the Treasury
Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

► See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or
- (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Ed Sylwia Co-Executor Estate of Rosal P Stanton, Pocumtuck
Signature Title, if applicable. Claims by corporations must be signed by an officer.)

Dec 17 2020

Signature (Title, if applicable. Claims by corporations must be signed by an officer.)

Signature (spouse, if joint return)

Paid Preparer Use Only	Print/Type preparer's name John W. PORTER	Preparer's signature 	Date 12/18/20	Check <input type="checkbox"/> if self-employed	PTIN PO1379845
Firm's name ►	B2Kw B. H. L. W.		Firm's EIN ►		
Firm's address ►	912 Louisburg Street, Houston, TX 77002		Phone no.	713.229.1597	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10180R

Form **843** (Rev. 8-2011)

ESTATE OF RONALD P. STANTON, DECEASED
FORM 843, CLAIM FOR REFUND AND REQUEST FOR ABATEMENT
DATE OF DEATH: SEPTEMBER 26, 2016 | SSN: [REDACTED] 57

Line 7, Explanation – Attachment A

The following statement is attached to and made a part of the Form 843, Claim for Refund and Request for Abatement, filed by the Estate of Ronald P. Stanton, Deceased, for the tax period ended on September 26, 2016, the date of death of Ronald P. Stanton, requesting a claim for refund of tax, plus interest, in the amounts and for the reasons described therein and herein.

GROUNDΣ FOR CLAIM FOR REFUND

The Estate of Ronald P. Stanton, Deceased (the “Estate”), asserts that it is entitled to a refund of estate tax, plus interest, in addition to a redetermination of the resulting amount of estate tax liability that is subject to the election made by the Estate under § 6166 to defer the payment of such liability and to pay such liability in installments, based on the following:¹

1. On September 26, 2016, Ronald P. Stanton (“Mr. Stanton”) died. On the date of his death, Mr. Stanton owned 6,210 shares of common stock (the “Shares”) of Trammo, Inc. (“Trammo”), a privately held corporation for which there was in effect for the relevant period an election under § 1362(a) to be treated as an S corporation for federal income tax purposes. The Shares represented a 75.64% interest in Trammo.

2. On or about December 26, 2017, the Estate filed a timely Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (the “Form 706”), a copy of which is attached at **Tab 1**. On the Form 706, the Estate reported the Shares as Schedule B, Item 2, with a value at death of \$88,900,000. Further, as reflected by Part 3, Line 3, the Estate elected to pay taxes it owed in installments, as described in § 6166, attaching the additional information described in the instructions to the Form 706 in support of that election, a copy of which is attached at **Tab 2**. The Estate has paid federal estate tax payments totaling \$8,503,768, which constitute the non-deferrable portion of the total federal estate tax owed by the Estate.

3. As to the Shares, the fair market value shown on the Form 706 was determined from the December 4, 2017 valuation report titled “Restricted Appraisal Report: Trammo, Inc. as of September 26, 2016,” authored by Jeffrey S. Tarbell (“Mr. Tarbell”), ASA, CFA, of Houlihan Lokey Financial Advisors, Inc., a copy of which is attached at **Tab 3**.

4. Trammo’s foreign subsidiaries had approximately \$247,800,000 in earnings and profits that had not previously been subject to federal income tax. As a result, U.S. repatriation taxes would have been levied on any direct or indirect distribution of property by such subsidiaries up to the amount of such earnings and profits.

5. Due to an oversight, the effect of this liability for built-in repatriation taxes was not addressed by Mr. Tarbell in his December 4, 2017 valuation report, resulting in an inadvertent overstatement of the fair market value of the Shares on the Form 706.

6. In an amended valuation report dated December 12, 2018, a copy of which is attached at **Tab 4**, Mr. Tarbell corrected this oversight by addressing whether and the extent to which the fair market value of the Shares was affected by the liability for built-in repatriation taxes

¹ All “§ ____” or “Section ____” references are to a section of the Internal Revenue Code of 1986, as amended.

ESTATE OF RONALD P. STANTON, DECEASED
FORM 843, CLAIM FOR REFUND AND REQUEST OF ABATEMENT
DATE OF DEATH: SEPTEMBER 26, 2016 | SSN: [REDACTED] 57

as of the date of Mr. Stanton's death, opining that such liability reduced the Shares' fair market value to \$23,300,000 based on his accurate and reasonable determination that a liability of \$86,700,000 for built-in repatriation taxes burdened Trammo's nonoperating assets. To determine this liability, Mr. Tarbell multiplied (a) the total untaxed foreign earnings and profits of Trammo's controlled foreign corporations, which, as noted above, was approximately \$247,800,000, by (b) 35%, a conservative approximation of the applicable repatriation tax rate.

7. On or about December 20, 2018, the Estate filed a supplemental Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (the "Supplemental Form 706"), a copy of which is attached at **Tab 5**. On this return, the Estate reported the Shares as Schedule B, Item 2, with a value at death of \$23,300,000, and submitted a Supplemental Election under Section 6166, a copy of which is attached at **Tab 6**, reflecting the Estate's election pursuant to § 6166 to defer federal estate tax of \$7,687,624 and to pay such liability in installments of \$768,762, with the first installment due on June 26, 2022.

8. The Estate reserves the right to offer additional evidence regarding each claim and allegation made herein, including, without limitation, additional evidence as to the fair market value of the Shares as of September 26, 2016, the amount of expenses that are deductible under § 2053, and the resulting amount of estate tax liability that is subject to the election made by the Estate pursuant to § 6166.

9. This claim is filed out of an abundance of caution, in addition to the Supplemental Form 706, to evidence the Estate's claim that the fair market value of the Shares (and thus, the taxable estate and resulting estate tax liability) be reduced for the reasons set forth above.

10. The Estate is the owner of this claim and has not assigned or transferred any part of it.

11. Edward G. Weiner is a Co-Executor of the Estate who filed the Form 706 and the Supplemental Form 706. He is still acting as a legal representative for the Estate.

WHEREFORE, as stated herein, the Estate hereby claims that it is entitled to a refund of estate tax, plus interest, in addition to a redetermination of the resulting amount of estate tax liability that is subject to the election made by the Estate pursuant to § 6166.